IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO. 385 OF 2019

Firmenich Aromatics Production
India Pvt. Ltd. ...Petitioners

Versus

Union of India & Ors. ...Respondents

Mr. Prithwiraj Choudhari a/w Arnab Roy i/b Vaish Associates for Petitioner.

Mr. Subir Kumar a/w Ms. Diksha Pandey, Ms. Niyanta Trivedi and Ms. Sangeet Yadav for Respondent

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CORAM: G. S. KULKARNI &
AARTI SATHE, JJ.

DATE: 26th FEBRUARY 2026

Oral Order: (Per Aarti Sathe J.)

1. This Writ Petition under Article 226 of the Constitution of India has been filed challenging the provisions of the Finance Act 1994 and Integrated Goods and Services Tax Act (IGST) 2017, along with related Notification, inasmuch as the aforesaid provisions of law seek to levy Service Tax/IGST on services by way of transportation of goods, by a vessel provided by a service provider located outside the taxable territory and received by a person outside the taxable territory, thus suffering from the vice of an extra-territorial law, without having sufficient territorial nexus with the object sought to be achieved within the taxable territory and therefore being violative of Article 245 of the Constitution of India.

2. The Petitioner has challenged Notification No.01/2017-ST dated 12th January 2017, Notification No. 14/2017-ST, Clause 1 (Explanation V) of Notification No. 15/2017-ST and clause 2 of Notification No. 16/2017-ST dated 13th April 2017 (hereinafter collectively referred to as impugned notifications). The Petitioner has prayed for several reliefs; however, the Petitioner seeks to restrict the grievance in the present petition to prayer clause (g). For ease of reference, the prayers as sought for in the aforesaid petition are reproduced below:

> (a) this Hon'ble Court be pleased to issue a writ of declaration or any other appropriate writ, order or direction, declaring Section 66C(2) of the Finance Act, 1994, in as much as it empowers the Central Government to frame rules levying Service Tax on servicesprovided by a person in a non-taxable territory to a person in a non-taxable territory, as ultra vires to the Act as well as to Article 245 of the Constitution of India;
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> (b) this Hon'ble Court be pleased to issue a writ of declaration or any other appropriate writ, order or direction, to declare Section 68(2) of the Finance Act read with Rule 2(1)(d)(EEC) of the Service Tax Rules, 1994 to the extent that it results in the levy of Service Tax on services provided by a person in a non-taxable territory to a person in a non-taxable territory, as without or in excess of authority of law and being ultra vires the Act as well as the Constitution of India.
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> (c) this Hon'ble Court be pleased to issue a writ of declaration or any other appropriate writ, order or direction, to declare clause (ii) of Notification No. 01/2017-ST dated 12" January, 2017; Notification No. 14/2017-ST; Clause 1 (Explanation V) of Notification No. 15/2017-ST and clause 2 of Notification No.16/2017-ST, all dated 13th April, 2017, as being ultra vires the Act as well as the Constitution of India;
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> (d) this Hon'ble Court be pleased to issue a writ of declaration or any other appropriate writ, order or direction, to declare Circular No. 206/4/2017-ST dated 13th April, 2017, as being issued without any authority of law and is ultra vires the Act as well as the Constitution of India;
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> (d1) this Hon'ble Court be pleased to issue a writ of declaration or any other appropriate writ, order or direction, declaring that the Petitioner, being the importer of goods, is not liable to pay Service Tax on services provided by a person in non-taxable territory to a person in non-taxable territory in relation to transportation of goods by a vessel from a place outside India up to the customs station of clearance in India, during the period 22nd January, 2017 to 22nd April, 2017;
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> (e) this Hon'ble Court be pleased to issue a writ of declaration or anyother appropriate writ, order or direction, declaring Section 7(5)(c) read with Section 13(9) of the Integrated Goods and Services Tax Act, 2017, in as much as it empowers the Central Government to frame rules levying IGST on services provided by a person in a non-taxable territory to a person in a non-taxable territory, as ultra vires the Act as well as to Article 245 of the Constitution of India;
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> (f) this Hon'ble Court be pleased to issue a writ of declaration or any other appropriate writ, order or direction, to declare Entry 9(ii) of Notification No.8/2017-Integrated Tax (Rate) and Entry 10 of Notification No. 10/2017-Integrated Tax (Rate), both dated 28th June, 2017, in as much as they seek to

levy IGST on services provided by a person located in a non-taxable territory to a person in a non-taxable territory as being ultra vires the Act as well as the Constitution of India;

(g) this Hon'ble Court be pleased to issue a writ of certiorari or a writ in the nature of certiorari or any other appropriate writ, order or direction for calling for the records of the present case and after going through the legality and validity thereof be pleased to quash and set aside the Letters dated 14" February, 2018, 26" April, 2018, 25" September, 2018 and 24" December, 2018 issued by Respondent No.4 and the Show Cause Notice dated 14th May 2019 issued by Respondent No. 5;

(h) this Hon'ble Court be pleased to issue a writ of mandamus or writ in the nature of mandamus or any other appropriate writ or order or direction under Article 226 of the Constitution of India ordering and directing the Respondents themselves, their officers, subordinates, servants and agents to refrain from taking any steps for collecting Service Tax / IGST from the Petitioner on the component of import ocean freight in respect of goods imported by the Petitioner on CIF basis;

(i) that pending the hearing and final disposal of this Petition, this Hon'ble Court be pleased to

i. stay the operation of clause (ii) of Notification No. 01/2017-ST dated 12' January, 2017; Notification No. 14/2017-ST; Clause 1 (Explanation V) of Notification No. 15/2017-ST and clause 2 of Notification No.16/2017-ST, all dated 13th April, 2017;

ii. stay the operation of Entry 9(ii) of Notification No.8/2017-Integrated Tax (Rate) and Entry 10 of Notification No.10/2017-Integrated Tax (Rate), both dated 28th June, 2017 in as much as they seek to levy IGST on services provided by a person located in a non-taxable territory to a person in a non-taxable territory;

iii. restrain the Respondents themselves, their officers, subordinates, servants and agents to refrain from adjudicating upon the show cause notice taking any and from steps for collecting Service Tax / IGST from the Petitioner on the component of import ocean freight in respect of goods imported by the Petitioner on CIF basis;

(j) this Hon'ble Court be pleased to grant ad-interim reliefs in terms of prayer clause (i) above and relief towards costs of this Petition and the Orders made thereon, and;

(k) this Hon'ble Court be pleased to grant such further and other reliefs as it may deem fit in the facts and circumstances of the case.

3. Mr. Prithwiraj Choudhari along with Mr. Arnab Roy instructed by Vaish Associates appeared on behalf of the Petitioner. Mr. Subir Kumar along with Ms. Diksha Pandey, Ms. Niyanta Trivedi and Ms. Sangeeta Yadav appeared for the Respondent-Department. At the very outset, Ld. Counsel on behalf of the Petitioner submitted that the controversy in the present petition stands covered by the decision of this Court in **M/s. Sanathan Textiles Pvt. Ltd. Vs. Union of India & Ors**[1]. Ld. Counsel on behalf of the Respondent-Department, Mr. Subir Kumar, has also fairly agreed that the issue stands covered by the decision rendered in Sanathan

1 Writ Petition No. 184 of 2019 (Bom.)

Textiles Pvt. Ltd. (supra). Considering that both the Petitioner and Respondent agree that the issue stands covered we proceed to decide the present petition.

4. This Court in Sanathan Textiles Pvt. Ltd. (supra), considering the decisions of the Gujarat High Court in Sal Steel India Ltd. & Ors vs Union of India[2] and the decision of the Supreme Court in the case of Union of India vs. M/s Mohini Minerals Pvt. Ltd.[3] has held that notification no 16/2017-ST dated 13th April 2017, which amended Rule 2(1)(d)(i)(EEC) of Service Tax Rules, 1994 (STR), which made the importers liable to pay service tax under Reverse Charge Mechanism (RCM) on transportation of goods in a vessel provided by a person located in a non-taxable territory to a person located in a non-taxable territory from a place outside India upto the Custom Station for clearance in India was ultra-vires of Sections 64, 65B(44), 66(b), 67, 68 and 94 of the Finance Act 1994 and hence the importers under the Cost, Insurance and Freight (CIF) Contract were not liable to pay service tax on ocean freight under the RCM. Further, it was also held that levy of IGST on such ocean freight under RCM in terms of Notification No. 10/2017-IT, the importers being liable to pay IGST on 'composite supply' comprising of supply of goods and supply of service of transportation, insurance, etc. in CIF Contract, a separate levy on them for supply of services by shipping line would be violative of Section 8 of the Central Goods and Services Tax Act, 2017. Therefore, this Court in Sanathan Textiles Pvt. Ltd. (supra), held that the importers of goods under the CIF contract were not liable to pay service tax/IGST on ocean freight paid by foreign exporters to shipping line for transportation of goods from outside India upto Customs station of clearance in India in terms of the aforesaid notification. The relevant paragraphs in the said judgment are reproduced below, of ease of reference:

> *"10. In such context, the observations as made by the Court are required to be noted which reads thus:-*
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> *"31. A perusal of Section 94 shows that there is no power conferred upon the Central Government to make any Rules or Notifications for extra territorial events; or in other words, for services rendered and consumed beyond the "taxable territory" i.e. beyond India. Obviously, the Act itself is not applicable to the territories other than India and therefore the Executives cannot have*

2 (2020) 82 GSTR 320 (Guj.)

3 Civil Appeal No. 1390 of 2022, decided on 19.05.2022

any power to make Rules for territories beyond India.

33. The impugned provisions are also ultra vires the Rule making power of Section 94 of the Finance Act.

34. As observed above, the person receiving service of sea transportation in CIF contracts is the seller-supplier of the goods located in a foreign territory. The Indian importers like the writ applicants are not the persons receiving sea transportation service, because they receive the "goods" contracted by them, and they have no privity of contract with the shipping line nor does the Indian importer make any payment of ocean freight to the service provider. But the impugned provisions make such "importer" liable to pay service tax; and therefore such provisions allowing the Central Government to recover service tax from a third party are ultra vires the statutory provisions of the Finance Act, as discussed below.

35. The charging section 66B provides for levy of service tax on the value of "services", other than those specified in the Negative List. The term "service" is defined under Section 65B(44) to mean any activity carried out by a person for another for consideration. Thus, service is an activity carried out by a person (i.e. the service provider) for another person (i.e. the receiver of service). Only two parties are recognized by the Parliament in regard to "service" viz. the service provider and the recipient of service.

37. By virtue of Sub Section (2) of Section 68, the Central Government has power to shift the liability to pay service tax; the method which is popularly known as reverse charge mechanism, under which service tax is collected from the recipient of service. Notification No. 30/2012-ST issued under Section 65(2) of the Finance Act is for reverse charge system; and the table under para (II) of the Notification shows that the Central Government has shifted the burden to pay service tax to the person receiving the service by virtue of Col. No. 4 of the table. Thus, the reverse charge system under Section 68(2) of the Finance Act permits the Central Government to collect or recover service tax from the receiver of service, though the primary charge is on the person providing taxable service by virtue of Sub Section (1) of Section 68.

38. But the importers in CIF contracts i.e. the writ applicants herein are neither service providers nor service receivers in respect of transportation of goods by a vessel from a place outside India upto the Customs station of clearance in India. Section 68(1) and also the reverse charge Notification under Section 68(2) permit the Central Government to collect and recover service tax only from the person providing the service or from the person receiving the service, and not from a third party. The rulemaking power of section 94 also does not permit the Central Government to make rules for recovering service tax from a third party who is neither the service provider nor the service receiver.

39. Therefore, the impugned provisions i.e. Rule 2 (1)(d)(EEC) and Explanation-V to Notification No. 30/2012-ST are ultra vires Section 65B(44) defining "service" and Section 68, and also Section 94 of the Finance Act.

43. When the Respondents have admitted that the importers in India are not persons receiving service of sea transportation, and that it is the Respondent's case that the Indian importers were "indirectly" receiving such service and hence were persons liable to pay service tax on such service; it is clearly a case where the Respondents propose to charge service tax from the third parties i.e. the Indian importers by implication, and not by clear words of the charging section. The impugned provisions creating a charge of service tax on third parties though the Act of the Parliament provides for levy and collection

of tax either from the person providing service or from the person receiving service are beyond the charging provision, and also beyond the Rulemaking power of Section 94 of the Finance Act.

45. A charging provision and the machinery provision are two sides of the same coin. A substantial provisions of chargeability and the machinery provisions of valuation have a navel relationship of cause and effect with the result that one cannot survive without the other, and they are inseparable pillars of an integral tax code. The observations of the Mumbai High Court at para 41 in Satellite Television Asian Region Ltd. reported in MANU/IU/0002/2006, and by the Supreme Court at para 10 in CIT Bangalore V/s. B. C. Srinivas Setty, AIR 1981 SC 1972 are relevant in this regard, because it is held in these cases that if the computation provision cannot be applied, then the substantial provisions of chargeability become redundant.

46. In the present cases, since the value of ocean freight is not available, Sub Rule (7CA) is inserted in Rule 6 of the Service Tax Rules thereby giving an option to the importer to pay service tax on 1.4% of CIF value of imported goods. But this insertion of Sub Rule (7CA) in Rule 6 is also ultra vires the machinery provision of Section 67, and also rule making power of Section 94.

47. There is no power conferred upon the Central Government under Section 94 to fix value of any service, the way such power is conferred upon the Board under Section 14(2) of the Customs Act, 1962. In absence of any power vested in the Central Government to fix value of any service by way of making a rule or a notification, Rule 6 (7CA) of the Service Tax Rules is ultra vires the Rulemaking power. Secondly, it is an option under Rule 6 (7CA) to pay service tax on the amount calculated @1.5% of CIF value of the imported goods; but if the importer does not exercise this option, then there is void because actual value of this service i.e. ocean freight is not known even to the Revenue officers. Therefore, the scheme of taxation would fail and fall in absence of a machinery provision for valuation of the service when tax is proposed to be recovered from a third party not having any information about the value of such service.

58. In view of the aforesaid discussion, the writ application succeeds and is hereby allowed. The Notification Nos. 15/2017-S.T. and 16/2017-S.T. making Rule 2(1)(d)(EEC) and Rule 6(7CA) of the Service Tax Rules and inserting Explanation-V to reverse charge Notification No. 30/2012-S.T. is struck down as ultra vires Sections 64, 66B, 67 and 94 of the Finance Act, 1994; and consequently the proceedings initiated against the writ applicants by way of show cause notice and enquiries for collecting service tax from them as importers on sea transportation service in CIF contracts are hereby quashed and set aside with all consequential reliefs and benefits."

11. Following the decision of the division bench in SAL Steel Ltd. (supra), the Central Excise and Service Tax Appellate Tribunal in the case of Commissioner of Service Tax, Ahmedabad (supra) dismissed the Revenue's Appeal passed the following Order:-

" The issue involved in the present case is whether the appellant is liable to pay service tax on the service on Ocean Freight or otherwise.

2. Shri Sanjay Kumar, learned Superintendent (AR) appearing on behalf of Revenue/Appellant submits that though this issue is decided by Hon'ble Gujarat High Court in the case of SAL Steel Limited but the Revenue has preferred SLP before the Hon'ble Supreme Court therefore, this matter may be kept pending till outcome of Hon'ble Supreme Court judgment.

3. Shri R. R. Dave, learned Consultant appearing on behalf of the

respondent/ Assessee submits that learned Commissioner (Appeals) following the judicial discipline by relying upon the Hon'ble Gujarat High Court in the case of SAL Steel Limited allowed the appeal of the respondent therefore, there is no infirmity in Order-in-Appeal and the Revenue's appellant is not maintainable. As regards the Revenue's contention that the Revenue's appeal is pending before the Hon'ble Supreme Court in the case of SAL Steel Limited, he submits that there is no stay against the Hon'ble Gujarat High Court order. He placed reliance on the Hon'ble Supreme Court decision in the case of Union of India v. Mohit Minerals Pvt. Limited 2022 (61) GSTL 257 (SC).

4. I have carefully considered the submissions made by both the sides and perused the record. I find that the issue whether Ocean Freight/Sea Transportation service is liable to service tax or otherwise has been decided by jurisdictional High Court of Gujarat in the case of SAL Steel Limited. As regards the Revenue's appeal pending before the Hon'ble Supreme Court against the aforesaid decision, I find that there is no stay against the said High Court judgment. In view of this position, I find no infirmity in the impugned order which was passed relying on the jurisdictional High Court judgment in the case of SAL Steel Limited. Accordingly, following the Hon'ble Gujarat High Court decision in the case of SAL Steel Limited, the impugned order is upheld and the Revenue's appeal is dismissed. Cross objection is also disposed of."

12. The aforesaid decision of the Tribunal was carried in Appeal by the Revenue before the Supreme Court. The Supreme Court in Commissioner of Service Tax, Ahmedabad (supra), dismissed the Civil Appeal filed by the Revenue by an Order dated 01.09.2023 passed on Civil Appeal Diary No.2146/2023.

13. We may observe that the similar issue as fell for consideration before the Madras High Court in the case of Chennai & Ennore Ports Steamer Agents Association Vs. Union of India3 , in such decision the Court had considered the decision of the Division Bench of the Gujarat High Court in SAL Steel Ltd. (supra) in considering the issue namely, whether the members of the Petitioner were liable to pay service tax on the service of ocean freight. Rejecting the case of the Revenue and accepting the case of the Assessee, the Madras High Court, making the following observations, allowed the Writ Petitions by setting aside the show cause notices issued to the respective Petitioners. The Relevant observations of the Court which require to be noted, read thus:-

"121. In CIF contracts, the service of transportation of goods by vessel is received by the foreign exporters/overseas supplier from the foreign/overseas vessel owner/operator/Shipping Liners in the CIF contract. The value of all incidental services consumed in the course of import of goods is built into the import value of the import goods. Customs duty is already paid by the importers on these values. To that extent, there is no justification to burden the importers who will be forced to bear the incidence of the levy on again.

122. The transaction value for the purpose of custom duty and additional duty of custom equivalent to the excise duty (ADC), includes the value of ocean freight. Therefore, importers cannot be mulcted with the double tax on the ocean freight either directly or indirectly particularly in a CIF contracts.

123. The value of incidence of such intermediate services availed by the Shipping Liners will be passed on by the Shipping Liners to the Foreign

Shippers and eventually to the importers. This value gets taxed in the case of CIF Contract. In the case of FOB contracts, the importers have to in any event include the value under Section 14 of the Customs Act, 1962. Thus, to tax, the overseas freight twice is also uncalled.

124. Such cost of such transportation is factored into the price of the shipment and such cost of such shipment gets built into the transaction value of the import goods at the time and place of importation. Computation of service tax in CIF contract is impossible. That apart, in view of the Division Bench of the Gujarat High in Sal Steel Ltd Vs. Union of India, (2020) 37 G.S.T.L. 3/[2020] 117 Taxmann.com619, no tax can be demanded on an ocean freight or importers.

125. Neither the importer in India who imports the goods at the place of destination in India will have an idea as to the cost of such services which are in built and borne by the foreign shipping liners nor the steamer agents who book cargo for and behalf of a shipping liner.

126. Further, in the case of contracts on a CIF (Cost, Freight and Insurance), the foreign supplier-exporter engages the services of the Overseas Shipping Liner and is responsible for arranging transportation and insurance of the goods. The consideration for shipping the goods is payable by the foreign supplier in the case of CIF contracts to the foreign/Overseas Shipping Liner.

130. We therefore, hold that service tax cannot be demanded from these petitioners as neither the "steamer agents" nor the "importers" in India are the recipient of service. They are not liable to pay tax.

149. In Kusum Ingots and Alloys Ltd. Vs. Union of India, 2004 (168) E.L.T. 3 (S.C.), it was held that an order passed on writ petition questioning the constitutionality of a Parliamentary Act whether interim or final keeping in view the provisions contained in Clause (2) of Article 226 of the Constitution of India, will have effect throughout the territory of India subject of course to the applicability of the Act. If that be so, the notices which have been challenged by the category II writ petitioner in Table 5 are also liable to be quashed. However, we would not go that far to hold all the notifications challenged as ultra-vires.

160. As far as refunds are concerned in Table No. 6, the petitioners will have to file appropriate refund applications for refund of the amounts which are said to have been paid by them in accordance with the law laid down by the Hon'ble Supreme Court in Mafatlal Industries Private Limited vs. Union of India, 1997 (89) E.L.T.(S.C.).

164. In the result, it is held as follow:-

i. The challenges to Section 66(2) of the Finance Act, 1994, impugned Circular No. 206/4/2017-Service Tax, dated 13.04.2017 and impugned Notifications issued by the Central Government under the provisions of the Finance Act, 1994 fail. Therefore, Writ Petitions in Table, 1,2,3 4 are liable to be dismissed and are accordingly dismissed.

ii. These petitioners are however not the recipient of service for the purpose of the impugned Notification No. 3/2017-ST dated 12.01.2017 amending Notification No. 30/2012-ST dated 20.06.2012 issued under Section 68(2) of the Finance Act,1994.

iii. Therefore, there is no scope for demanding service tax from these petitioners in view of the defects pointed out in the impugned Notification No. 3/2017-ST dated 12.01.2017 amending Notification No. 30/2012-ST dated 20.06.2012 issued under Section 68(2) of the Finance Act, 1994. Therefore, there is no justification in the

impugned Show Cause Notices in Table-5. These show cause notices are therefore quashed.
iv. The respondents shall also not issue any show cause notices to the importers and steamer agents for the period covered by this order ie. for the period between 22-1-2017 and 30-6-2017 for similar activity.
v. As far as refunds in Table 6 are concerned, the petitioners are directed to file refund claims within 30 days from the date of receipt of a copy of this order, if no claim has already been made.
vi. All the refund claims shall be disposed of within a period of 60 days or 90 days, as the case may be, in accordance with the law laid down by the Hon'ble Supreme Court in Mafatlal Industries Private Limited vs. Union of India, 1997 (89) E.L.T.(S.C.).”

14. We find ourselves in complete agreement with the view taken by the Division Bench of the Gujarat in SAL Steel Ltd.(supra) as also by the Division Bench of the Madras High Court in Chennai & Ennore Ports Steamer Agents Association (supra). Thus, the Petitioners' challenge to the impugned notifications as prayed for in prayer clause (a) needs to succeed on the ground that the said notifications were set aside in the case of SAL Steel Ltd.(supra).

15. In so far as the impugned notification at Exhibit-F is concerned being subject matter of prayer (c) as also partly prayer clause (a), it appears that such challenge would stand covered by the decision in Union of India Vs. Mohit Minerals Pvt. Ltd 4 in which the Supreme Court has held that the IGST and CGST define reverse charge and prescribe the entity that is to be taxed for those purposes. It was held that the specification of the recipient by Notification No. 10/2017 is only clarificatory and that the Government by notification did not specify a taxable person different from the recipient prescribed in Section 5 (3) of the IGST Act for the purposes of reverse charge. It was held that levy imposed, on the service aspect of the transaction was in violation of principles of 'composite supply' enshrined under Section 2(30) read with section 8 of the GST Act. Since the Indian importer is liable to pay IGST on the 'composite supply' comprising of supply of goods and supply of services of transportation, insurance etc. in CIF contract, a separate levy on the Indian importer for the 'supply of services' by the shipping line would be violative of Section 8 of the GST Act. There is no dispute that such relief as prayed for stands covered by the decision of the Supreme Court in Union of India Vs. Mohit Minerals Pvt. Ltd(supra).

16. Mr. Mishra's contention that the Petitioner had voluntarily deposited the amount and hence the Petitioner would not be correct in seeking any refund, is also not acceptable. Any such deposit or even demand would certainly be without authority in law and therefore violative of Article 265 of the Constitution. The observations in this regard as made by the Madras High Court, following the decision of the Supreme Court in Mafatlal Industries Vs. Union of India5 , in our opinion, are apposite. It would be thus necessary that the Petitioner makes a refund application claiming the said amount, which would be required to be decided on its own merit.

5. Considering that the issue stands fully covered by the findings as rendered in Sanathan Textiles Pvt. Ltd. (supra), we accordingly, allow the Petition in terms of prayer clause (g) by passing the following order:

ORDER

(i) The show-cause notice dated 14th May 2019, issued by Respondent No. 5 and the Letters dated 14th February 2018, 26th April 2018, 25th September 2018 and 24th December 2018 issued by Respondent No. 4 are hereby quashed and set aside considering that the impugned notifications are held to be illegal as held by this Court in Sanathan Textiles Pvt. Ltd. (Supra) and as held by Gujarat High Court in Sal Steel India Ltd. & Ors. (supra).

(ii) The Petitioner would accordingly be entitled to the refund of duty, if any paid, subject to the Petitioner filing the refund application which would be decided in accordance with law including on the principles of unjust enrichment.

(iii) Disposed of in the above terms. No costs.

(AARTI SATHE, J.) (G. S. KULKARNI, J.)

Laxmi